

#### **Bench Request 4**

In Exh. RV-1TC at 4:12-19, Robert Van Engelenhoven testifies that the Company continues to work with its contractors to resolve claims related to construction delays as a result of the COVID-19 pandemic. For any future benefits received as a result of these construction delays for the Pryor Mountain wind project that aren't already included in this Settlement, how does the Company plan to track and preserve those amounts for future return to ratepayers?

#### **Response to Bench Request 4**

Any benefits or reductions to project costs, as well as further additions to capital projects, that are incurred subsequent to any on-going rate proceeding will be recorded to gross plant balances recorded in rate base in accordance with Federal Energy Regulatory Commission accounting guidance. The net updated rate base balance will then be included in the Company's next general rate case for rate setting consideration. This process ensures that ratepayers will receive the benefit of any offsetting amounts, since the benefits then reflected in gross plant will reduce the total costs subject to depreciation over the lifetime of the asset.